

Schedules

Schedule of Revenues and Other Financing Sources (Uses) - All Governmental Fund Types

For the Fiscal Year Ended June 30, 2001 (expressed in thousands)

	Governmental Fund Types				Totals	
	General	Special Revenue	Debt Service	Capital Projects	Year Ended June 30, 2001	Year Ended June 30, 2000
Taxes:						
Retail sales	\$ 5,502,447	\$ 22,543	\$ -	\$ -	\$ 5,524,990	\$ 5,432,544
Business and occupation	2,031,186	48,273	-	-	2,079,459	1,884,245
Use (compensating)	410,278	-	-	-	410,278	380,768
Motor vehicle and fuel	2,865	733,281	-	-	736,146	964,003
Liquor, beer, and wine	87,671	37,623	-	-	125,294	119,227
Cigarette and tobacco	97,631	167,254	-	-	264,885	277,328
Insurance premiums	177,815	101,911	-	-	279,726	261,150
Public utility	302,552	-	-	-	302,552	282,113
Property	1,366,714	-	-	-	1,366,714	1,332,837
Motor vehicle excise	(96)	32,879	-	-	32,783	156,278
Other excise	476,604	22	-	-	476,626	475,270
Gift and inheritance	106,311	-	-	-	106,311	82,573
Other taxes	175,559	88,605	-	-	264,164	221,964
Subtotal	10,737,537	1,232,391	-	-	11,969,928	11,870,300
Tax Credits:						
Business and occupation	(61,132)	-	-	-	(61,132)	(54,741)
Use (compensating)	(721)	-	-	-	(721)	(767)
Other tax credits	(376)	-	-	-	(376)	(6,656)
Total Taxes	10,675,308	1,232,391	-	-	11,907,699	11,808,136
Licenses, Permits, and Fees:						
Business and professions	89,432	40,884	-	-	130,316	136,190
Hunting and fishing	2,335	31,465	-	-	33,800	28,295
Motor vehicle	12,365	287,402	-	-	299,767	294,829
Motor vehicle operators	(17)	41,480	-	-	41,463	28,974
Other fees	19,781	89,105	-	-	108,886	107,873
Total Licenses, Permits, and Fees	123,896	490,336	-	-	614,232	596,161
Federal Grants-In-Aid:						
Department of Health and Human Services	3,386,263	346,092	-	1,481	3,733,836	3,418,946
Department of Labor	91,415	96,556	-	-	187,971	198,945
Department of Agriculture	504,145	23,670	-	-	527,815	512,321
Department of Transportation	1,225	402,811	-	-	404,036	351,164
Department of Education	374,294	52,002	164	-	426,460	398,859
Other federal grants-in-aid	276,254	200,563	-	598	477,415	423,692
Total Federal Grants-In-Aid	4,633,596	1,121,694	164	2,079	5,757,533	5,303,927
Charges For Services:						
Tuition and student fees	-	595,418	-	23,300	618,718	579,588
Other charges	39,757	293,069	-	-	332,826	210,052
Total Charges For Services	39,757	888,487	-	23,300	951,544	789,640
Miscellaneous Revenue:						
Interest income	111,355	112,352	2,506	1,897	228,110	202,298
Timber sales	62,406	72,905	-	5,723	141,034	178,514
Fines and forfeitures	69,680	15,702	-	(105)	85,277	81,277
Other contracts and grants	206,269	312,650	-	4,648	523,567	599,794
Other	122,704	294,077	5,672	22,153	444,606	366,145
Total Miscellaneous Revenue	572,414	807,686	8,178	34,316	1,422,594	1,428,028
Total Revenues	16,044,971	4,540,594	8,342	59,695	20,653,602	19,925,892
Other Financing Sources (Uses):						
Bond sale proceeds	-	242,263	-	578,187	820,450	581,079
Proceeds of refunding bonds	-	-	565,367	-	565,367	100,649
Payment to refunded bond escrow agent	-	-	(565,451)	-	(565,451)	(100,649)
Note proceeds	5,679	17,642	-	-	23,321	25,871
Operating transfers in	432,077	959,112	779,306	115,698	2,286,193	1,843,869
Operating transfers out	(1,043,990)	(657,611)	(159,403)	(45,537)	(1,906,541)	(1,646,400)
Capital lease acquisitions	-	10,364	-	-	10,364	-
Total Other Financing Sources (Uses)	(606,234)	571,770	619,819	648,348	1,233,703	804,419
Total Revenues and Other Financing Sources (Uses)	\$ 15,438,737	\$ 5,112,364	\$ 628,161	\$ 708,043	\$ 21,887,305	\$ 20,730,311

Schedule of Expenditures - All Governmental Fund Types

For the Fiscal Year Ended June 30, 2001 (expressed in thousands)

	Governmental Fund Types				Totals	
	General	Special Revenue	Debt Service	Capital Projects	Year Ended June 30, 2001	Year Ended June 30, 2000
By Function:						
General government	\$ 756,641	\$ 414,154	\$ 755,902	\$ 78,513	\$ 2,005,210	\$ 2,093,428
Human services	7,686,690	732,393	-	89,548	8,508,631	7,868,438
Natural resources and recreation	394,420	259,203	-	65,730	719,353	617,356
Transportation	50,520	1,554,733	-	2,557	1,607,810	1,390,326
Education	6,634,430	1,889,084	-	405,282	8,928,796	8,413,480
Total Expenditures	\$ 15,522,701	\$ 4,849,567	\$ 755,902	\$ 641,630	\$ 21,769,800	\$ 20,383,028
By Object:						
Salaries and wages	\$ 2,192,804	\$ 1,528,683	\$ -	\$ 12,679	\$ 3,734,166	\$ 3,432,443
Employee benefits	580,624	374,150	-	2,905	957,679	857,428
Personal services	85,829	50,636	-	6,456	142,921	105,199
Goods and services	932,948	886,972	-	76,639	1,896,559	1,631,651
Travel	48,933	67,529	-	605	117,067	103,072
Subtotal	3,841,138	2,907,970	-	99,284	6,848,392	6,129,793
Grants and Subsidies:						
K-12 basic education	5,249,418	-	-	-	5,249,418	4,984,401
Public assistance	5,381,955	319,476	-	-	5,701,431	5,458,640
Other miscellaneous	879,214	729,845	-	53,209	1,662,268	1,229,770
Total Grants and Subsidies	11,510,587	1,049,321	-	53,209	12,613,117	11,672,811
Intergovernmental	57,068	264,016	-	-	321,084	645,855
Capital Outlays:						
Equipment	35,967	61,677	-	8,607	106,251	96,264
All other	59,452	548,045	-	478,779	1,086,276	1,092,595
Total Capital Outlays	95,419	609,722	-	487,386	1,192,527	1,188,859
Debt Service:						
Principal	15,756	10,518	373,529	29	399,832	386,536
Interest	2,733	8,020	382,373	1,722	394,848	359,174
Total Debt Service	18,489	18,538	755,902	1,751	794,680	745,710
Total Expenditures	\$ 15,522,701	\$ 4,849,567	\$ 755,902	\$ 641,630	\$ 21,769,800	\$ 20,383,028

Workers' Compensation Fund - Basic Plan

Claims Development Information

Fiscal Years 1992 through 2001 (expressed in millions)

The table below illustrates how the fund's earned revenues (net of reinsurance) and investment income compare to the related costs of losses (net of loss assumed by reinsurers) and other expenses assumed by the fund as of the end of each of the last ten fiscal years.

The rows of the table are defined as follows:

1. This line shows each fiscal year's earned contribution revenues and investment revenues.
2. This line shows the fund's incurred claims (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
3. This section shows the cumulative amounts paid as of the end of successive years for each policy year.
4. This section shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, and emergence of new claims not previously known.
5. This line compares the latest reestimated incurred claims amount to the amount originally established (line 2) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and reestimates is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

The columns of the table show data for successive fiscal years.

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1. Net earned required contribution and investment revenues	\$ 1,258	\$ 1,359	\$ 1,355	\$ 1,385	\$ 1,274	\$ 1,257	\$ 2,013	\$ 927	\$ 1,057	\$ 1,449
2. Estimated incurred claims and expenses, end of policy year	1,425	1,665	1,805	1,637	1,620	1,681	1,700	1,732	1,902	1925
3. Paid (cumulative) as of:										
End of policy year	172	182	183	183	192	191	196	205	218	230
One year later	356	367	380	389	396	409	420	438	473	
Two years later	460	465	490	494	502	522	545	564		
Three years later	528	528	557	561	568	596	627			
Four years later	577	572	605	607	617	651				
Five years later	614	605	642	644	658					
Six years later	643	634	674	676						
Seven years later	670	660	702							
Eight years later	695	683								
Nine years later	718									
4. Reestimated incurred claims and expenses:										
End of policy year	1,425	1,665	1,805	1,637	1,620	1,681	1,700	1,732	1,902	1925
One year later	1,515	1,557	1,561	1,533	1,565	1,602	1,627	1,690	1,838	
Two years later	1,443	1,424	1,484	1,493	1,507	1,553	1,651	1,694		
Three years later	1,430	1,374	1,465	1,459	1,455	1,575	1,643			
Four years later	1,405	1,385	1,413	1,425	1,500	1,576				
Five years later	1,397	1,332	1,382	1,438	1,466					
Six years later	1,342	1,295	1,425	1,413						
Seven years later	1,299	1,343	1,403							
Eight years later	1,327	1,304								
Nine years later	1,303									
5. Increase (decrease) in estimated incurred claims and expenses from end of policy year	(122)	(361)	(402)	(224)	(154)	(105)	(57)	(38)	(64)	

Workers' Compensation Fund - Supplemental Pension Plan Claims Development Information

Fiscal Years 1992 through 2001 (expressed in millions)

The table below illustrates how the fund's supplemental pension cost-of-living adjustments earned revenues (net of reinsurance) and investment income compare to the related costs of losses (net of loss assumed by reinsurers) as of the end of the last ten fiscal years. The unallocated and other expenses of this plan are paid by the Workers' Compensation Basic Plan. This claims development information is reported separate from the basic plan for the following reasons:

- (1) This plan covers self-insured, while the basic does not.
- (2) This plan is not experienced rated while the basic plan is.
- (3) Statutes restrict the funding of this plan to expected payments of the current year.

The rows of the table are defined as follows:

1. This line shows each fiscal year's earned contribution revenues and investment revenues.
2. This line shows the fund's incurred claims (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
3. This section shows the cumulative amounts paid as of the end of successive years for each policy year.
4. This section shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, and emergence of new claims not previously known.
5. This line compares the latest reestimated incurred claims amount to the amount originally established (line 2) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and reestimates is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

The columns of the table show data for successive fiscal years.

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1. Net earned required contribution and investment revenues	\$ 125	\$ 136	\$ 159	\$ 168	\$ 173	\$ 154	\$ 170	\$ 193	\$ 225	\$ 267
2. Estimated incurred claims and expenses, end of policy year	1,208	848	922	757	751	795	790	548	635	628
3. Paid (cumulative) as of:										
End of policy year	-	-	-	-	-	-	-	-	-	-
One year later	4	4	2	1	3	4	6	7	8	
Two years later	9	7	4	4	8	11	14	12		
Three years later	12	9	6	6	9	13	17			
Four years later	16	12	8	9	14	20				
Five years later	19	15	12	14	20					
Six years later	23	19	16	19						
Seven years later	28	23	21							
Eight years later	34	29								
Nine years later	41									
4. Reestimated incurred claims and expenses:										
End of policy year	1,208	848	922	757	751	795	790	548	635	628
One year later	889	929	725	732	793	812	527	666	730	
Two years later	937	737	714	760	792	610	727	754		
Three years later	795	738	746	760	633	753	798			
Four years later	808	779	744	621	754	817				
Five years later	843	774	610	704	773					
Six years later	840	638	696	715						
Seven years later	665	711	706							
Eight years later	737	721								
Nine years later	741									
5. Increase (decrease) in estimated incurred claims and expenses from end of policy year	(467)	(127)	(216)	(42)	22	22	8	206	95	

Workers' Compensation Fund
Reconciliation of Claims Liabilities by Plan
Fiscal Years 2001 and 2000 (expressed in thousands)

The schedule below presents the changes in claims liabilities for the past two fiscal years for the fund's two benefit plans: Workers' Compensation Basic Plan and Workers' Compensation Supplemental Pension Plan.

	Basic Plan FY 2001	Basic Plan FY 2000	Supplemental Pension Plan FY 2001	Supplemental Pension Plan FY 2000
Unpaid claims and claim adjustment expenses at beginning of year	\$ 7,054,702	\$ 6,856,445	\$ 6,567,000	\$ 5,659,000
Incurring claims and claim adjustment expenses:				
Provision for insured events of the current year	1,093,456	1,228,585	208,599	229,468
Increase (decrease) in provision for insured events of prior years	211,475	(12,305)	476,819	913,646
Total incurred claims and claim adjustment expenses	1,304,931	1,216,280	685,418	1,143,114
Payments:				
Claims and claim adjustment expenses attributable:				
To events of the current year	229,934	218,283	-	-
To insured events of prior years	866,586	799,740	272,418	235,114
Total payments	1,096,520	1,018,023	272,418	235,114
Total unpaid claims and claim adjustment expenses at fiscal year end	\$ 7,263,113	\$ 7,054,702	\$ 6,980,000	\$ 6,567,000